

City of Detroit Income Tax
Individual Return — Part Year Resident

2001

or Fiscal Year Beginning 2001, Ending

Social Security Number

Spouse's Social Security Number

Check here if this return is
for a deceased taxpayer

First Name

MI

Last Name

Spouse's First Name

MI

Spouse's Last Name

Home Address (Number and Street or Rural Route)

City or Town

State

Zip Code

STAMP DLN HERE

Office Use Only

A. FILING STATUS

 Single Married Filing JointlyB. Check if you can be
claimed as a dependent
on another person's tax
return.

EXEMPTIONS:

REGULAR 65 or OVER BLIND DEAF DISABLED

C. YOURSELF

D. SPOUSE

E. Number of Dependent Children

List all dependents on page 2, part 4.

F. Number of Other Dependents

List all dependents on page 2, part 4.

G. TOTAL Number of Exemptions

Add lines C, D, E and F.

H. Amended return? I. Is this amended return as a result of a federal audit?

J. If Yes, enter the federal determination date

Residency:

Number of Months you were a Resident

Residency Effective Date

Residency Ending Date

Number of Months your spouse was a Resident

Residency Effective Date

Residency Ending Date

INCOME AND ADJUSTMENTS

1. Total Income from W-2 (Work location: _____)
2. Other Income (or losses) (from page 2, part 1)
3. Subtotal (add lines 1 and 2)
4. Deductions from Income (from page 2, part 2)
5. Subtotal (line 3 less line 4)
6. Exemption Amount (see instructions for computation)
7. Net income (line 5 less line 6)
8. Renaissance Zone Deduction (attach Renaissance Zone Deduction Schedule)
9. Less: Loss transferred from column I or II
10. Total Income Subject to Tax (line 7 less line 8 and 9)
11. Tax (multiply line 10 column 1 x .0275 (2.75%) / multiply line 10 column 2 x .01375 (1.375%))
12. Total tax — Add line 11 column I + column II
13. Credit tax paid to other cities (attach copy of other city returns)
14. Total Tax (line 12 less line 13)
15. Tax withheld
16. 2001 estimated payments, credits and other payments (see instructions)
17. Detroit tax paid for you by a partnership (from page 2, part 3)
18. Total payments and credits (add lines 15 through 17)
19. If line 18 is larger than line 14 enter the amount of Overpayment
20. Amount to be Refunded (if amended see instructions)
21. Amount to be Credited on 2002 Estimated Tax (if amended see instructions)
22. If line 14 is larger than line 18 enter the amount of Tax due: (make check payable to: Treasurer, City of Detroit)

PAYMENTS AND CREDITS

REFUND OR TAX DUE

All Income While Resident
of Detroit - Col IDetroit Income While a
Non-Resident Col II

PART 1

RESIDENT
COLUMN INON-RESIDENT
COLUMN II

Other Income (or losses)

- Interest and dividend income from federal 1040 or 1040A
- Distributions from tax-option corporations (Losses not deductible)
- Net Income (or loss) from estates and trusts (attach federal Schedule K-1, etc.)
- Gain (or loss) on sale or exchange of property (attach federal schedule(s))
- Net income (or loss) from partnership (attach federal Schedule K-1, etc.)
- Net income (or loss) from business or profession (attach federal Schedule C)
- Net income (loss) from Rent or Royalties (attach federal Schedule E)
- Miscellaneous
- Total Other income (or losses) (enter here and on page 1, line 2)

PART 2

Deductions from Income:

- Employee Business Expenses from federal 2106 (see instructions for allowable deductions and attach federal form) _____
- Moving expense from federal form 3903 (attach federal form) _____
- Individual Retirement Account (IRA) and/or Keogh retirement plan and self-employed SEP deductions.
(attach federal form 1040, page 1) _____
- Interest on obligations of the United States or subordinate units included on part 1, line 1 _____
- Alimony (furnish recipient's name, address and Social Security Number, attach federal form page 1) _____

Name Address Social Security Number
- Penalty for early withdrawal of savings _____
- Net operating loss carryover _____
- Enter total deductions from income here and on page 1, line 4 _____

PART 3

Detroit tax paid for you by a partnership

Name	Federal Identification Number	Amount
1. _____	_____	_____
2. _____	_____	_____

Total enter on page 1, line 17 _____

PART 4

Enter the first name of the dependent children

Enter the names & Social Security Numbers of other dependents

Signature: (if Joint return, BOTH HUSBAND AND WIFE MUST SIGN)

Under penalty of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

()	()			
Taxpayer's Signature	Date	Occupation	Home Phone	Work Phone
()	()			
Spouse's Signature	Date	Occupation	Home Phone	Work Phone
Signature of preparer other than taxpayer	Date	Address	I.D. number	

MAILING INSTRUCTIONS: Due Date: This return is due April 30, 2002 or at the end of the fourth month after the close of your tax year.

Returns with Payments: TREASURER, CITY OF DETROIT
P.O. BOX 33530
Detroit, Michigan 48232

Refund and all others: DETROIT CITY INCOME TAX
2 Woodward Ave.-Room B-3
Detroit, Michigan 48226

INSTRUCTIONS FOR FORM D-1040(L) FOR PART YEAR DETROIT RESIDENTS 2001

General Information

The Detroit Income Tax Ordinance imposes a tax rate of 2.75% on income of residents of Detroit, and 1.375% on the taxable income of nonresidents of Detroit. Certain types of income may be taxed differently to residents and nonresidents.

Instructions for the Individual Resident Form, D-1040(R), and for the Individual Nonresident Form, D-1040(NR), should be carefully reviewed before entries are made in column I and II of D-1040(L) for each type of income.

Form D-1040(L) provides a means whereby an individual can arrive at his total tax liability if, during the taxable year, he earned part of his income as a resident of Detroit and part of his income as a nonresident.

Computation of Taxable Income

Enter in column I ("All Income While a Resident of Detroit"), the income subject to tax that was earned during the year while a resident. Enter in column II ("Detroit Income While a Nonresident"), the income subject to tax that was earned during the year while a nonresident.

Line 1 — Income from Employers — All wages and salaries earned while a resident are to be reported, whether or not your work was performed in Detroit. The remainder of your wages and salaries to be reported as wages and salaries earned in Detroit as a nonresident is to be computed by multiplying these wages by the ratio that the actual number of days worked in Detroit while a nonresident bears to the total days worked while a nonresident. You should furnish the information requested in Schedule N on page 2 to support your wage computation as a nonresident, if only **part** of your nonresident wages was earned in Detroit. If **all** of your nonresident wages were earned in Detroit, enter your total nonresident wages in column II and do not use Schedule N.

Line 2 — Other Income (or losses) — Complete page 2, part 1. Note that different items of income are taxed differently; depending on residency status. See the D-1040(R) resident and D-1040(NR) nonresident instructions for details.

Line 4 — Deductions from Income — Complete page 2, part 2. See the resident and nonresident form instructions for details of allowable deductions. Deductions applicable to nonresident income are prorated on the ratio of taxable nonresident income to total nonresident income.

Line 6 — Exemptions — The amount allowed for exemptions is prorated based on the number of months subject to each tax rate. If the amount allowed for exemptions exceeds income in one column, such excess is then to be applied against income in the other column.

Line 8 — Renaissance Zone deduction — Complete and attach Renaissance Zone schedule to support computation of deduction.

Line 9 — Loss Transfers — When a loss exists on line 7 in either of columns I or II and there is income in the other column, line 9 must be used to subtract the loss from the income column to arrive at taxable income (or loss) on line 10.

Computation of Tax

Line 11 — Compute the tax on the Resident portion of your taxable income. (2.75% of column I, line 10.) Compute the tax on the Nonresident portion of your taxable income. (1.375% of column II, line 10.)

Line 12 — Total Tax — Add line II, column 1 & 2.

AMENDED RETURNS

INTERNAL REVENUE SERVICE AUDIT ADJUSTMENTS AND OTHER CHANGES

Check the box on line H of page 1 if you are filing an amended return. If the amended Detroit return is a result of a federal audit complete lines I and J of page 1.

An amended Detroit return is required for any year that a determination is made by Internal Revenue Service that affects your Detroit tax liability. This return is due within 90 days of the date of the service's final determination. If you file an amended federal return that affects your Detroit liability, you must file an amended city return. An amended return can also be filed to correct errors on a previously filed Detroit return. Include on page 1, line 16 payments made with the original return. If line 19 of page 1 computes to be an overpayment, it should be adjusted to reflect original refunds and credits as set forth in the worksheet below.

AMENDED RETURN WORKSHEET

- A.) Overpayment from D1040(L) page 1, line 19.....
- B.) Less: Refund on original return
- C.) Less: Amount credited to Estimated Tax.....
- D.) Subtract B and C from A. If greater than zero, enter amount to be refunded here and on line 20
- E.) Subtract B and C from A. If less than zero, enter tax due here and on line 22. Pay with return if one dollar (\$1.00) or more